

# Difficulties and Countermeasures in the Construction of Enterprise Internal Control Risk Supervision and Evaluation System

Hao Wang

North China Electric Power University (Baoding) School of Public Administration

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**Abstract:** In the process of enterprise operation, business activities and business risks coexist, and internal control and risk management are directly related to the survival and development of enterprises. Research on internal control and risk management related content, promote the implementation of internal control and management, and establish a sound comprehensive risk management system are conducive to reducing financial risks. Solve the non-standard problems existing in the system and risk, improve the ability to restrict enterprises, strengthen internal and external supervision, and provide help for the long-term development of enterprises. Thus, it can be seen that the research on the construction of enterprise internal control risk supervision system is the key to promote the development of enterprises and enhance the competitiveness of enterprises.

**Keywords:** Risk supervision; Supervision and evaluation system; Dilemma; Counterplan

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## 1. The necessity of enterprise risk internal control system construction

The scale of the city gradually expands with the steady development of China's social economy, which also brings opportunities for the development of enterprises, and the rapid development of self-goals while improving the scale of the industry. However, due to the small scale of most enterprises and the lack of standardized project management, the internal control operation management mechanism is relatively weak, which has a certain impact on the long-term development of enterprises and cannot guarantee stable operation. Therefore, starting from the modernization concept and related strategies, we can effectively control operational risks, improve the legitimacy and standardization of internal control, and further standardize various operational activities. Uncertain factors increase the risk of the market economy environment, and in order to improve the ability to resist risks, enterprises should work on the construction of risk internal control system, which is of great significance to its long-term development, build a risk internal control system guided by strategic goals, take capital safety and property appreciation as the key content, use risk control as the main means, and adopt management methods and methods to make full use of its scientific and effective. Ensure its systematic and normative, and further improve the timeliness, authenticity and integrity of corporate financial information. Only through self-regulation, self-restraint and self-control can enterprises ensure healthy operation. To strengthen the construction of the internal control system of the enterprise, it is necessary to make preparations in advance, identify the source of risk through resource integration analysis, and take risk prevention and control measures, so as to avoid financial losses.

## 2. The difficulties in the construction of enterprise internal control risk supervision and evaluation system

### 2.1 The risk concept cannot be implemented

At this stage, most enterprises have not formed a sense of risk prevention, and their employees and departments lack a proper sense of risk prevention. They separate risk management work from themselves and think that risk management has nothing to do with them, as long as they do their own work well. Therefore, they lack sensitivity to risk identification, lack of self-restraint, and fail to form a good management atmosphere. Affecting the development of business management activities, resulting in management work can not be carried out in an orderly manner, affecting the work effect, is not conducive to the development of enterprises. In addition,

there are some extreme cases, some enterprises pay too much attention to risk management, too much emphasis on risk avoidance, in the process of coping with risks, the position of risk management is not clear, the loss of development opportunities, and can not promote the effective development of enterprises.

## **2.2 The risk management model and process do not adapt**

Affected by the inadequate development of risk measurement and management, risk management is mainly in static work and static analysis mode. There are a series of problems such as incomplete collection of internal and external economic and industry information, asymmetric business information, and poor targeted risk prevention, etc. Too much emphasis is placed on in-process and post-event control, while pre-event risk prevention and prediction are ignored. It affects the orderly development of the risk assessment work, resulting in the risk assessment work can not be implemented, and the risk control is difficult. In addition, the risk control is less considered, and the system integration is more difficult, resulting in greater risks, affecting the effective development of operational work, and not conducive to the smooth implementation of management work.

## **2.3 The risk management organizational system is not perfect**

The risk management organization system lacks the restriction of assessment mechanism, and the risk management is only verbal. It has not established the rules and regulations in accordance with the risk management system, nor has it fully carried out the risk management work according to the actual situation of the department, which affects the implementation of risk management responsibilities and work, fails to implement comprehensive risk management, and affects the pertinence and effectiveness of risk management. It is impossible to make reasonable arrangements for systems and processes. In addition, departments operate independently, lack communication and coordination among departments, lack of risk information sharing mechanism and other problems, which affect the implementation of work and make it difficult to form a joint force for risk management, unable to meet management needs, strengthen risk management control, and lead to difficulties in the internal risk assessment and supervision system. Impact assessment work.

# **3. Countermeasures for the construction of enterprise internal control risk supervision and evaluation system**

## **3.1 Establish a professional talent team**

When the enterprise is in formal operation, no matter what kind of project is started, it must have the corresponding professional talent team to participate in and manage, so the construction of the enterprise internal control risk supervision and evaluation system also needs to establish the corresponding professional talent team. In this regard, enterprises should take into account the strength of talent attraction when carrying out talent team construction. For example, the enterprise social insurance subsidy support policy. All kinds of enterprises recruit new personnel, sign labor contracts with them for more than one year, and pay social insurance premiums according to law. At the same time, in order to help enterprises tide over difficulties, the autonomous region's Human Resources and Social Security Department implemented five rescue policies as required, such as delaying the payment of pension insurance premiums, reducing social insurance fees by stages, returning unemployment insurance to stable posts, supporting social insurance subsidies, and supporting enterprises to independently carry out staff training. The relevant units of the autonomous region shall implement the deposit refund policy as required, hold coordination meetings, and study and solve the outstanding problems encountered by enterprises. For example, social insurance subsidies for the social insurance premiums actually paid by enterprises shall not exceed 3 years, and the specific subsidy period shall be subject to the actual performance period of the labor contract. Among them, the recruitment of college graduates and employment difficulties, can be based on the actual payment of basic pension, basic medical care, unemployment insurance three social insurance premiums to give subsidies, but also the recruitment of graduates paid three social insurance subsidies; The recruitment of registered unemployed persons may be fully subsidized according to the basic pension insurance premiums actually paid by the enterprise. Support enterprises to independently carry out staff training, and subsidies for training projects declared by enterprises should be handled quickly and reviewed quickly, and timely subsidies should be in place.

## **3.2 Establish and improve the supervision and evaluation mechanism of enterprise internal control risks**

When enterprises carry out long-term development and update their own business model, they should not only consider the construction of talent team, but also consider whether the internal control risk supervision and evaluation mechanism is perfect. Any enterprise wants to go higher and farther, a perfect mechanism is indispensable. In the construction of enterprise internal control risk supervision mechanism, we should consider where the problem of enterprise internal control risk supervision evaluation occurs? Then carry out targeted research, put forward reliable suggestions and programs, and finally put into practice. When every enterprise really takes action, it must identify the root cause of the problem, not because of the trend of The Times to carry out the reform of the internal

control risk supervision and evaluation mechanism, but to really identify the internal reasons of the enterprise, and then improve it according to the requirements of the new era. And when establishing and improving the enterprise internal control risk supervision and evaluation mechanism, we should pay attention to the authenticity and transparency of the entire work to ensure that the mechanism is really established, rather than hiding one's ears and stealing the bell.

### **3.3 Establish the concept of supervision and evaluation of enterprise internal control risk**

To carry out the relevant work of the supervision and evaluation of the internal control risk of the enterprise, it is necessary to make every staff member of the enterprise establish the relevant concept. In this regard, the enterprise should carry out regular planning training for the internal staff, publicize and give speeches on why the enterprise should establish an internal control risk supervision and evaluation system, so that the concept is deeply rooted in the hearts of the people, so that every staff member of the enterprise has a certain understanding of the concept and takes a supportive attitude. Only when the staff within the enterprise are united, can the enterprise make some achievements in establishing the concept of supervision and evaluation of internal control risk, and then promote the orderly development of supervision and evaluation of internal control risk. If an enterprise wants to achieve such a degree, the relevant responsible person in charge of this work has a huge responsibility. They should understand the importance of establishing the concept of supervision and evaluation of internal control risk. They should not only publicize the long-term internal staff of the enterprise, but also train the new staff, so that the supervision and evaluation of internal control risk of the enterprise can form a consensus within the enterprise. Let the system become one of the concepts of enterprise development and management, and let the concept be integrated into the corporate culture, so that the corporate culture becomes more profound and can withstand consideration.

### **3.4 Local financial institutions do a good job of supporting work**

Financial institutions should take the lead, guide financial institutions to improve their political position, increase credit support, do not draw loans, continue to lend, do not pressure loans, and meet the reasonable financing needs of enterprises; Research and innovate financial products, enrich financial instruments, and provide diversified financing channels for enterprises. We will encourage financial institutions to increase credit to enterprises, and make policy arrangements and increase tolerance in terms of assessment, supervision and inspection, and risk rating. The financial sector should take the lead in studying the establishment of a risk sharing mechanism for corporate loans, and introduce guarantee companies to share a certain proportion of the losses caused by bank support for enterprises, so as to reduce the risk exposure of banks. At the same time, the relevant financial institutions should improve the political position, adhere to systematic thinking, especially in combination with the study and education of the Party history, enhance the consciousness of doing practical solutions for the masses, combine the study of the party history with the summary of experience, comparison with reality, and promotion of work, and profoundly understand the relationship between enterprise development and economic and social stability from the height of politics. Actively coordinate to solve the difficult problems in the development of enterprises.

## **Conclusion:**

Improving the internal control system and establishing a risk assessment system are conducive to promoting the development of risk assessment work, solving the difficulties existing in the construction of the risk assessment system, proposing targeted solutions, doing a good job in risk prevention, reducing risks, avoiding risks and transferring risks in the process of risk assessment and early warning, and creating favorable conditions for the development of work. Promote the construction of enterprise internal system. It can be seen that solving the dilemma is helpful to improve the evaluation system, improve the internal control system, and obtain gratifying results.

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## **About the author:**

Hao Wang (1982-), male, Han nationality, master degree candidate, born in Runan County, Henan Province, first-class chief section member, mainly research economics, financial management.